

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Gary Community School Corp (4690)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$50,186,069	\$41,458,766	\$36,184,968	\$30,518,216	-11.7%	-15.7%
Group Health Insurance	222	\$11,749,503	\$9,181,690	\$7,794,418	\$3,564,153	-25.8%	-54.3%
Other Professional and Technical Services	319	\$3,035,117	\$2,864,657	\$2,083,331	\$3,041,676	0.1%	46.0%
Non - Certified Salaries	120	\$4,812,777	\$3,834,936	\$3,392,308	\$2,536,765	-14.8%	-25.2%
Social Security Certified	212	\$3,858,854	\$3,175,956	\$2,737,065	\$2,280,990	-12.3%	-16.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,048,698	\$1,670,600	\$3,542,485	\$2,104,813	-8.8%	-40.6%
Terminal Leave	125	\$0	\$689,496	\$1,191,959	\$787,535	NA	-33.9%
Public Employees Retirement Fund	214	\$578,435	\$368,192	\$695,306	\$456,686	-5.7%	-34.3%
Content	747	\$362,022	\$139,077	\$247,620	\$405,203	2.9%	63.6%
Travel	580	\$211,572	\$129,513	\$212,420	\$282,910	7.5%	33.2%
Social Security Noncertified	211	\$407,131	\$325,544	\$310,385	\$242,213	-12.2%	-22.0%
Equipment	730	\$2,688,068	\$578,462	\$3,696,072	\$229,968	-45.9%	-93.8%
Workers Compensation Insurance	225	\$385,782	\$318,613	\$278,771	\$228,213	-12.3%	-18.1%
Other Supplies and Materials	615, 660 - 689	\$477,224	\$204,933	\$207,070	\$207,944	-18.8%	0.4%
Unemployment Insurance	230	\$275,432	\$227,676	\$199,144	\$163,117	-12.3%	-18.1%
Textbooks	630	\$2,303,767	\$62,999	\$0	\$126,570	-51.6%	NA
Other Purchased Services	593	\$0	\$0	\$2,999	\$118,244	NA	3842.8%
Pre-2008 Object Code - Temporary Salaries	130	\$58,308	\$253,492	\$95,697	\$102,135	15.0%	6.7%
Group Life Insurance	221	\$103,768	\$90,081	\$78,083	\$80,421	-6.2%	3.0%
Telephone	531	\$221,991	\$86,080	\$68,620	\$69,877	-25.1%	1.8%
Other Group Insurance Authorized by Statute	224	\$45,033	\$23,802	\$16,616	\$20,807	-17.6%	25.2%
Transfer Tuition to Other School Corps Outside State	562	\$0	\$0	\$52,214	\$19,402	NA	-62.8%
Overtime Salaries	140	\$16,161	\$778	\$450	\$11,570	-8.0%	2472.7%
Repairs and Maintenance Services	430	\$3,728	\$7,224	\$0	\$7,144	17.7%	NA
Printing and Binding	550	\$8,461	\$5,119	\$0	\$6,985	-4.7%	NA
Dues and Fees	810	\$43,607	\$5,895	\$7,298	\$6,363	-38.2%	-12.8%
Operational Supplies	611	\$689,417	\$149,413	\$35,475	\$5,593	-70.0%	-84.2%
Licensed Employees	135	\$101,627	\$18,214	\$24,870	\$4,522	-54.1%	-81.8%
Advertising	540	\$1,650	\$0	\$0	\$1,975	4.6%	NA
Other Employee Benefits	241 - 290	\$0	-\$29,946	\$0	\$0	NA	NA
Severance/Early Retirement Pay	213	\$542,471	\$0	\$0	\$0	-100.0%	NA
Library Books	640	\$59,306	\$12,709	\$8,754	\$0	-100.0%	-100.0%
Telecommunications Equipment	745	\$125,565	\$0	\$0	\$0	-100.0%	NA
Food Purchases	614	\$1,371	\$3,135	\$7,990	\$0	-100.0%	-100.0%
Postage and Postage Machine Rental	532	\$0	\$225	\$0	\$0	NA	NA
Insurance	520	\$79,418	-\$48,741	\$0	\$0	-100.0%	NA
Transfer Tuition to Ed. Service Agencies Outside State	565	\$96,712	\$17,177	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$86,579,043	\$65,825,766	\$63,172,384	\$47,632,011	-13.9%	-24.6%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Student Instructional Support							
Certified Salaries	110	\$8,486,960	\$6,395,181	\$6,121,394	\$5,413,670	-10.6%	-11.6%
Non - Certified Salaries	120	\$2,414,176	\$1,974,690	\$1,686,155	\$1,354,405	-13.5%	-19.7%
Group Health Insurance	222	\$2,525,041	\$1,923,382	\$1,577,952	\$696,268	-27.5%	-55.9%
Social Security Certified	212	\$646,709	\$491,905	\$463,615	\$424,679	-10.0%	-8.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$456,774	\$242,770	\$561,961	\$327,297	-8.0%	-41.8%
Miscellaneous Objects	876 - 899	\$239,738	\$177,514	\$215,190	\$250,246	1.1%	16.3%
Public Employees Retirement Fund	214	\$273,730	\$166,149	\$362,646	\$222,397	-5.1%	-38.7%
Social Security Noncertified	211	\$173,735	\$141,116	\$123,987	\$96,811	-13.6%	-21.9%
Other Group Insurance Authorized by Statute	224	\$77,598	\$57,697	\$60,504	\$48,167	-11.2%	-20.4%
Workers Compensation Insurance	225	\$75,423	\$57,774	\$54,506	\$45,551	-11.8%	-16.4%
Unemployment Insurance	230	\$53,840	\$41,281	\$38,934	\$32,538	-11.8%	-16.4%
Other Professional and Technical Services	319	\$24,074	\$52,937	\$7,595	\$24,578	0.5%	223.6%
Other Purchased Services	593	\$0	\$0	\$0	\$23,019	NA	NA
Group Life Insurance	221	\$27,721	\$22,572	\$19,450	\$21,790	-5.8%	12.0%
Travel	580	\$9,408	\$4,184	\$3,562	\$9,891	1.3%	177.7%
Overtime Salaries	140	\$1,328	\$0	\$0	\$3,558	27.9%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$4,188	\$6,240	\$3,686	\$2,940	-8.5%	-20.2%
Other Supplies and Materials	615, 660 - 689	\$94,676	\$14,804	\$55,149	\$2,678	-59.0%	-95.1%
Operational Supplies	611	\$201,614	\$34,284	\$2,368	\$748	-75.3%	-68.4%
Equipment	730	\$25,596	\$0	\$0	\$0	-100.0%	NA
Telephone	531	\$2,628	\$1,138	\$266	\$0	-100.0%	-100.0%
Postage and Postage Machine Rental	532	\$377	\$0	\$0	\$0	-100.0%	NA
Content	747	\$0	\$0	\$5,000	\$0	NA	-100.0%
Insurance	520	\$5,463	-\$3,277	\$0	\$0	-100.0%	NA
Repairs and Maintenance Services	430	\$0	\$0	\$200	\$0	NA	-100.0%
Food Purchases	614	\$0	\$0	\$486	\$0	NA	-100.0%
Seldom or Non-Recurring Purchases	873	\$0	\$2,435	\$0	\$0	NA	NA
Student Instructional Support Total		\$15,820,796	\$11,804,776	\$11,364,607	\$9,001,233	-13.2%	-20.8%
Overhead and Operational							
Non - Certified Salaries	120	\$10,021,550	\$8,547,489	\$7,615,727	\$6,699,369	-9.6%	-12.0%
Student Transportation Services	510	\$11,825,741	\$5,791,964	\$4,263,148	\$5,737,982	-16.5%	34.6%
Other Professional and Technical Services	319	\$4,092,285	\$3,624,864	\$828,333	\$3,334,296	-5.0%	302.5%
Insurance	520	\$2,951,966	\$758,796	\$1,108,958	\$2,067,607	-8.5%	86.4%
Certified Salaries	110	\$1,652,837	\$1,342,425	\$1,139,420	\$1,082,870	-10.0%	-5.0%
Public Employees Retirement Fund	214	\$1,123,342	\$737,489	\$1,341,408	\$975,142	-3.5%	-27.3%
Group Health Insurance	222	\$1,357,519	\$3,310,946	\$2,133,133	\$711,862	-14.9%	-66.6%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Water and Sewage	411	\$875,576	\$775,122	\$448,323	\$643,249	-7.4%	43.5%
Heating and Cooling for Buildings - Gas	622	\$1,030,910	\$1,015,916	\$348,075	\$528,635	-15.4%	51.9%
Heating and Cooling for Buildings - Electricity	621	\$2,740,273	\$2,329,868	\$524,821	\$513,331	-34.2%	-2.2%
Social Security Noncertified	211	\$744,813	\$651,254	\$553,731	\$487,109	-10.1%	-12.0%
Overtime Salaries	140	\$315,365	\$131,957	\$175,655	\$194,618	-11.4%	10.8%
Telephone	531	\$376,818	\$110,637	\$167,772	\$174,324	-17.5%	3.9%
Judgments Against the School Corporation	820	\$0	\$83,403	\$63,600	\$167,454	NA	163.3%
Operational Supplies	611	\$374,875	\$112,595	\$122,839	\$137,168	-22.2%	11.7%
Terminal Leave	125	\$0	\$201,732	\$135,635	\$124,128	NA	-8.5%
Social Security Certified	212	\$177,507	\$138,146	\$129,559	\$120,287	-9.3%	-7.2%
Gasoline and Lubricants	613	\$215,447	\$189,772	\$94,624	\$105,481	-16.4%	11.5%
Equipment	730	\$208,771	\$7,333	\$55,736	\$98,733	-17.1%	77.1%
Miscellaneous Objects	876 - 899	\$131,631	\$156,508	\$240,248	\$91,562	-8.7%	-61.9%
Travel	580	\$424,171	\$618,742	\$63,228	\$87,685	-32.6%	38.7%
Removal of Refuse and Garbage	412	\$119,541	\$103,114	\$85,843	\$87,171	-7.6%	1.5%
Other Employee Benefits	241 - 290	\$628,858	\$590,822	\$507,770	\$80,640	-40.2%	-84.1%
Workers Compensation Insurance	225	\$84,377	\$70,433	\$61,095	\$50,974	-11.8%	-16.6%
Repairs and Maintenance Services	430	\$368,609	\$348,471	\$39,581	\$47,228	-40.2%	19.3%
Other Group Insurance Authorized by Statute	224	\$59,530	\$44,689	\$44,177	\$36,674	-11.4%	-17.0%
Unemployment Insurance	230	\$60,282	\$50,364	\$43,640	\$36,412	-11.8%	-16.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$32,242	\$16,972	\$53,816	\$33,281	0.8%	-38.2%
Content	747	\$75,486	\$18,281	\$67,640	\$32,059	-19.3%	-52.6%
Postage and Postage Machine Rental	532	\$41,027	\$29,200	\$19,605	\$26,583	-10.3%	35.6%
Group Life Insurance	221	\$19,774	\$15,659	\$13,090	\$15,437	-6.0%	17.9%
Tires and Repairs	612	\$2,928	\$3,309	\$6,151	\$7,763	27.6%	26.2%
Printing and Binding	550	\$37,290	\$16,047	\$12,962	\$6,980	-34.2%	-46.1%
Advertising	540	\$10,256	\$2,382	\$246	\$5,250	-15.4%	2036.1%
Pre-2008 Object Code - Temporary Salaries	130	\$5,896	\$5,511	\$10,534	\$4,510	-6.5%	-57.2%
Food Purchases	614	\$82,055	\$1,841	\$0	\$0	-100.0%	NA
Severance/Early Retirement Pay	213	\$129,344	\$0	\$0	\$0	-100.0%	NA
Nonlicensed Employees	136	\$92,211	\$198,541	\$9,421	\$0	-100.0%	-100.0%
Other Purchased Services	593	\$6	\$0	\$0	\$0	-100.0%	NA
Dues and Fees	810	\$6,006	\$8,500	\$13,145	\$0	-100.0%	-100.0%
Rentals	440	\$2,419	\$220	\$0	\$0	-100.0%	NA
Bank Service Charges	871	\$9,268	\$1,915	\$0	\$0	-100.0%	NA
Official Bond Premiums	525	\$44,698	\$0	\$0	\$0	-100.0%	NA
Seldom or Non-Recurring Purchases	873	\$6,741	\$7,045	\$0	\$0	-100.0%	NA
Other Supplies and Materials	615, 660 - 689	-\$86,486	\$15,441	\$4,127	-\$207	NA	-105.0%
Overhead and Operational Total		\$42,473,754	\$32,185,713	\$22,546,814	\$24,553,648	-12.8%	8.9%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Non Operational							
Redemption of Principal	831	\$4,593,550	\$3,275,185	\$3,817,099	\$4,212,816	-2.1%	10.4%
Interest	832	\$2,138,801	\$1,634,021	\$2,848,732	\$3,815,818	15.6%	33.9%
Non - Certified Salaries	120	\$2,410,111	\$1,754,947	\$1,450,927	\$1,151,518	-16.9%	-20.6%
Construction Services	450	\$1,301,399	\$671,914	\$612,780	\$1,063,393	-4.9%	73.5%
Bank Service Charges	871	\$0	\$600	\$750	\$470,196	NA	62592.8%
Group Health Insurance	222	\$613,165	\$329,872	\$299,542	\$213,047	-23.2%	-28.9%
Public Employees Retirement Fund	214	\$154,437	\$107,887	\$192,459	\$116,208	-6.9%	-39.6%
Other Professional and Technical Services	319	\$38,754	\$955	\$98	\$106,743	28.8%	109379.5%
Social Security Noncertified	211	\$191,458	\$137,315	\$113,198	\$89,432	-17.3%	-21.0%
Overtime Salaries	140	\$121,212	\$68,145	\$45,758	\$36,895	-25.7%	-19.4%
Certified Salaries	110	\$30,174	\$2,920	\$18,658	\$30,436	0.2%	63.1%
Other Supplies and Materials	615. 660 - 689	\$15,521	\$3,315	\$4,195	\$28,229	16.1%	573.0%
Workers Compensation Insurance	225	\$18,042	\$12,459	\$10,233	\$7,786	-18.9%	-23.9%
Travel	580	\$27,955	\$19,418	\$3,121	\$5,750	-32.7%	84.2%
Equipment	730	\$4,191	\$0	\$5,010	\$5,670	7.8%	13.2%
Unemployment Insurance	230	\$12,884	\$8,900	\$7,309	\$5,561	-18.9%	-23.9%
Social Security Certified	212	\$4,101	\$1,918	\$1,902	\$4,248	0.9%	123.4%
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$2,600	NA	NA
Group Life Insurance	221	\$882	\$664	\$531	\$600	-9.2%	13.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,450	\$1,037	\$1,976	\$398	-41.7%	-79.9%
Content	747	\$878	\$0	\$0	\$297	-23.7%	NA
Operational Supplies	611	\$2,734	\$442	\$0	\$0	-100.0%	NA
Other Purchased Services	593	\$0	\$11,139	\$0	\$0	NA	NA
Other Group Insurance Authorized by Statute	224	\$77	\$98	\$129	\$0	-100.0%	-100.0%
Board of Education Services	318	\$0	\$12,800	\$0	\$0	NA	NA
Insurance	520	\$4,798	-\$2,820	\$0	\$0	-100.0%	NA
Non Operational Total		\$11,688,572	\$8,053,130	\$9,434,405	\$11,367,640	-0.7%	20.5%
Grand Total		\$156,562,165	\$117,869,385	\$106,518,210	\$92,554,531	-12.3%	-13.1%